UNITED STATES DISTRICT COURT

WESTERN DISTRICT OF LOUISIANA

ALEXANDRIA DIVISION

MITCH WALKER

CIVIL ACTION NO. 05-0737-A

-VS-

JUDGE DRELL

COMMISSIONER U.S. SOCIAL SECURITY ADMINISTRATION

MAGISTRATE JUDGE KIRK

JUDGMENT

For the reasons contained in the Report and Recommendation of the Magistrate Judge previously filed herein and concurring with the Magistrate Judge's findings under the applicable law;

IT IS ORDERED that the decision of the Commissioner is REVERSED and this case is REMANDED to the Commissioner for further proceedings in accordance with the Report and Recommendation issued herein.

SIGNED on this 9^{th} day of August, 2006, at Alexandria, Louisiana.

Dee D. Drell

United States District Judge